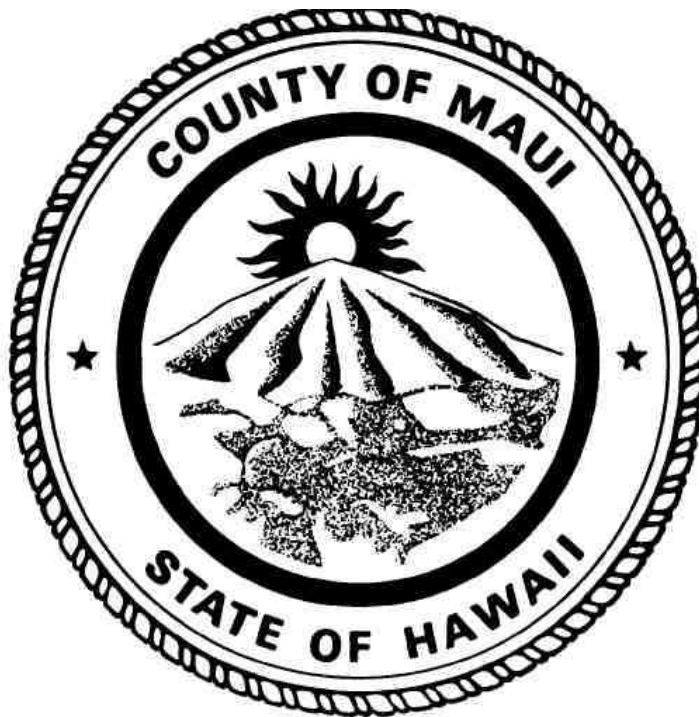


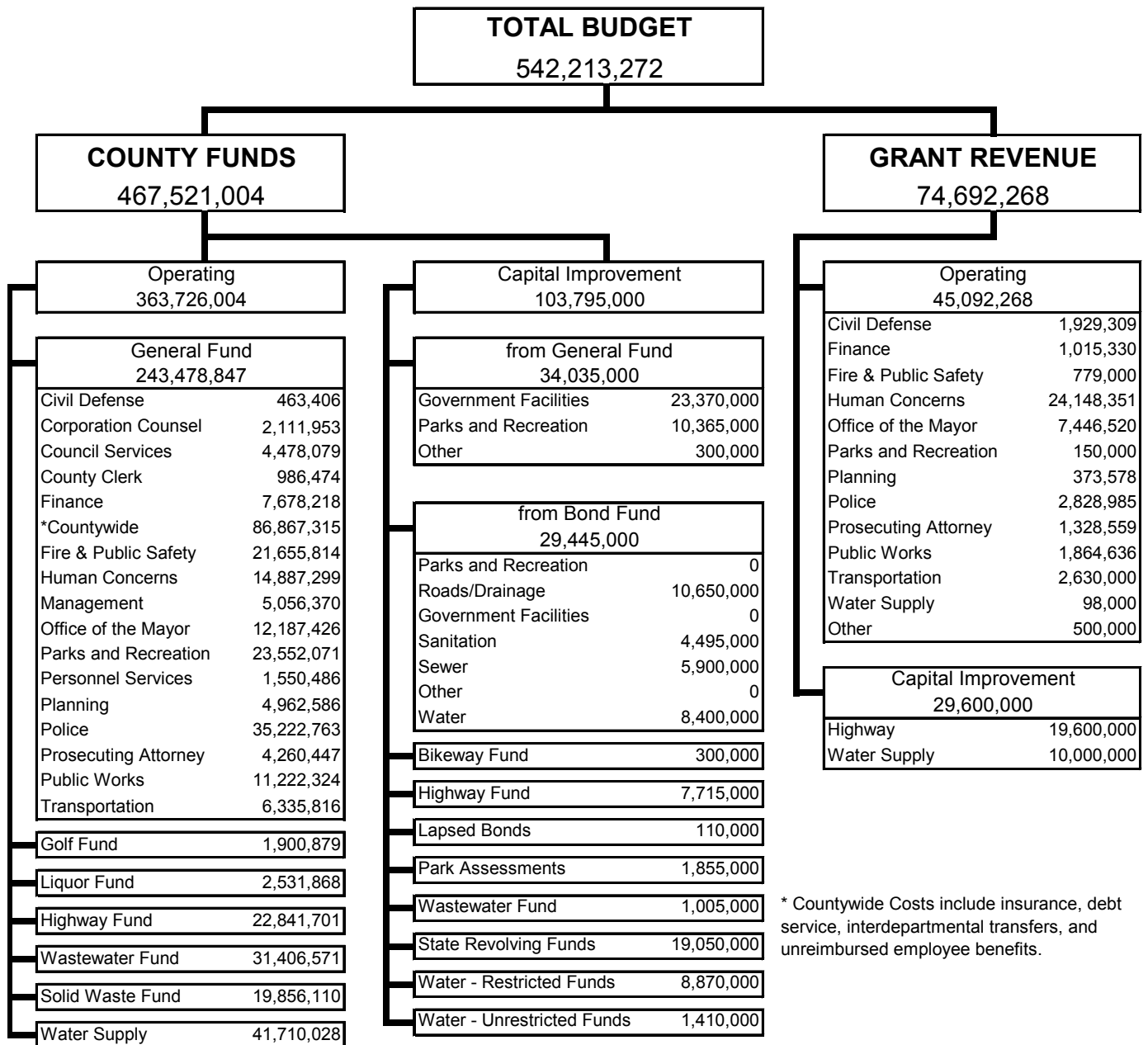
Proposed Budget • Fiscal Year 2007

# Schedules & Summaries



# SCHEDULES AND SUMMARIES

## Fiscal Year 2007 Budget Organization



\* Countywide Costs include insurance, debt service, interdepartmental transfers, and unreimbursed employee benefits.

## SCHEDULES AND SUMMARIES

### Fiscal Year 2007 Revenue and Expenditure Summary – County Funds

	FY 2005 Actual	FY 2006 Budget	FY 2007 Request	Amount Change	% Change
<b>ESTIMATED REVENUES</b>					
FROM TAXES, FEES AND ASSESSMENTS:					
Real Property Taxes	\$132,095,856	\$161,701,061	\$200,030,372	\$38,329,311	23.7%
Charges for Current Services	68,162,686	71,680,657	79,053,825	7,373,168	10.3%
Transient Accomodations Tax	20,124,476	18,840,000	20,150,000	1,310,000	7.0%
Public Service Company Tax	5,766,051	4,600,000	5,200,000	600,000	13.0%
Licenses/Permits/Others	21,593,602	19,456,904	21,060,342	1,603,438	8.2%
Fuel & Franchise Taxes	18,157,959	19,048,142	19,180,000	131,858	0.7%
Special Assessments	10,634,000	11,291,000	11,925,000	634,000	5.6%
Other Intergovernmental	2,572,493	7,160,000	19,140,000	11,980,000	167.3%
FROM OTHER SOURCES					
Interfund Transfers	19,130,755	23,983,031	31,718,628	7,735,597	32.3%
Bond/Lapsed Bond	22,481,072	30,963,500	29,555,000	(1,408,500)	-4.5%
Carryover/Savings	32,853,633	23,032,317	30,507,837	7,475,520	32.5%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$353,572,583</b>	<b>\$391,756,612</b>	<b>\$467,521,004</b>	<b>\$75,764,392</b>	<b>19.3%</b>
<b>EXPENDITURES AND OTHER USES</b>					
Culture and Recreation	\$20,796,300	\$22,872,299	\$25,452,950	\$2,580,651	11.3%
General Government	86,671,185	114,857,283	131,636,678	16,779,395	14.6%
Highways, Streets and Transportation	20,442,718	23,871,194	29,177,517	5,306,323	22.2%
Legislative	3,924,607	5,195,689	5,464,553	268,864	5.2%
Public Safety	49,414,158	56,486,759	61,602,430	5,115,671	9.1%
Sanitation	36,685,091	42,716,508	51,262,681	8,546,173	20.0%
Social Welfare	12,710,734	15,499,568	17,419,167	1,919,599	12.4%
Water Supply	29,855,373	36,190,985	41,710,028	5,519,043	15.2%
Capital Expenditures	51,696,176	74,066,327	103,795,000	29,728,673	40.1%
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>\$312,196,342</b>	<b>\$391,756,612</b>	<b>\$467,521,004</b>	<b>\$75,764,392</b>	<b>19.3%</b>

**SCHEDULES AND SUMMARIES****Fiscal Year 2007 Revenue and Expenditure Summary****General Fund**

	<b>General Fund</b>	<b>Total General Fund</b>
<b>BEGINNING FUND BALANCE</b>	17,967,888	17,967,888
<b>TRANSFERRED TO ESTIMATED REVENUES</b>	(17,967,888)	(17,967,888)
<b>ESTIMATED REVENUES</b>		
FROM TAXES, FEES AND ASSESSMENTS:		
Real Property Taxes	200,030,372	200,030,372
Charges for Current Services	1,362,000	1,362,000
Transient Accomodations Tax	20,150,000	20,150,000
Public Service Company Tax	5,200,000	5,200,000
Licenses/Permits/Others	10,450,000	10,450,000
Fuel & Franchise Taxes		
Special Assessments	1,855,000	1,855,000
Other Intergovernmental	90,000	90,000
FROM OTHER SOURCES		
Interfund Transfers	22,263,587	22,263,587
Bond/Lapsed Bond		
Carryover/Savings	17,967,888	17,967,888
Total Estimated Revenues	<u>279,368,847</u>	<u>279,368,847</u>
<b>EXPENDITURES AND OTHER USES</b>		
Culture and Recreation	23,552,071	23,552,071
General Government	131,636,678	131,636,678
Highways, Streets and Transportation	6,335,816	6,335,816
Legislative	5,464,553	5,464,553
Public Safety	61,602,430	61,602,430
Sanitation		
Social Welfare	14,887,299	14,887,299
Water Supply		
Capital Expenditures	<u>35,890,000</u>	<u>35,890,000</u>
Total Expenditures & Other Uses	<u>279,368,847</u>	<u>279,368,847</u>
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>

## SCHEDULES AND SUMMARIES

### Fiscal Year 2007 Revenue and Expenditure Summary Special Revenue Funds

	Highway	Wastewater	Liquor Control	Bikeway	Solid Waste	Total Special Revenue Funds*
<b>BEGINNING FUND BALANCE</b>	3,632,371	1,318,854	591,866	6,577	1,857,460	7,407,128
<b>TRANSFERRED TO ESTIMATED REVENUES</b>	(3,632,371)	(1,318,854)	(591,866)	(6,577)	(1,857,460)	(7,407,128)
<b>ESTIMATED REVENUES</b>						
FROM TAXES, FEES AND ASSESSMENTS:						
Real Property Taxes	0	0	0	0	0	0
Charges for Current Services	250,000	29,892,717	0	0	10,239,000	40,381,717
Transient Accommodations Tax	0	0	0	0	0	0
Public Service Company Tax	0	0	0	0	0	0
Licenses/Permits/Others	7,324,330	0	1,940,002	25,000	0	9,289,332
Fuel & Franchise Taxes	19,180,000	0	0	0	0	19,180,000
Special Assessments	0	1,200,000	0	0	0	1,200,000
Other Intergovernmental	0	19,050,000	0	0	0	19,050,000
FROM OTHER SOURCES						
Interfund Transfers	170,000	0	0	268,423	7,759,650	8,198,073
Bond/Lapsed Bond	10,760,000	5,900,000	0	0	4,495,000	21,155,000
Carryover/Savings	3,632,371	1,318,854	591,866	6,577	1,857,460	7,407,128
<b>Total Estimated Revenues</b>	<b>41,316,701</b>	<b>57,361,571</b>	<b>2,531,868</b>	<b>300,000</b>	<b>24,351,110</b>	<b>125,861,250</b>
<b>EXPENDITURES AND OTHER USES</b>						
Culture and Recreation	0	0	0	0	0	0
General Government	0	0	0	0	0	0
Highways, Streets and Transportation	22,841,701	0	0	0	0	22,841,701
Legislative	0	0	0	0	0	0
Public Safety	0	0	0	0	0	0
Sanitation	0	31,406,571	0	0	19,856,110	51,262,681
Social Welfare	0	0	2,531,868	0	0	2,531,868
Water Supply	0	0	0	0	0	0
Capital Expenditures	18,475,000	25,955,000	0	300,000	4,495,000	49,225,000
<b>Total Expenditures &amp; Other Uses</b>	<b>41,316,701</b>	<b>57,361,571</b>	<b>2,531,868</b>	<b>300,000</b>	<b>24,351,110</b>	<b>125,861,250</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Total amount reflected does not include Grant Revenue funds.

## SCHEDULES AND SUMMARIES

### Fiscal Year 2007 Revenue and Expenditure Summary

#### Enterprise Funds

	Water Supply	Golf Fund	Total Enterprise Funds
<b>BEGINNING FUND BALANCE</b>	5,132,821	0	5,132,821
<b>TRANSFERRED TO ESTIMATED REVENUES</b>	(5,132,821)	0	(5,132,821)
<b>ESTIMATED REVENUES</b>			
FROM TAXES, FEES AND ASSESSMENTS:			
Real Property Taxes	0	0	0
Charges for Current Services	36,310,108	1,000,000	37,310,108
Transient Accomodations Tax	0	0	0
Public Service Company Tax	0	0	0
Licenses/Permits/Others	961,010	360,000	1,321,010
Fuel & Franchise Taxes	0	0	0
Special Assessments	8,870,000	0	8,870,000
Other Intergovernmental	0	0	0
	0	0	0
FROM OTHER SOURCES	0	0	0
Interfund Transfers	716,089	540,879	1,256,968
Bond/Lapsed Bond	8,400,000	0	8,400,000
Carryover/Savings	5,132,821	0	5,132,821
<b>Total Estimated Revenues</b>	<b>60,390,028</b>	<b>1,900,879</b>	<b>62,290,907</b>
<b>EXPENDITURES AND OTHER USES</b>			
Culture and Recreation	0	1,900,879	1,900,879
General Government	0	0	0
Highways, Streets and Transportation	0	0	0
Legislative	0	0	0
Public Safety	0	0	0
Sanitation	0	0	0
Social Welfare	0	0	0
Water Supply	41,710,028	0	41,710,028
Capital Expenditures	18,680,000	0	18,680,000
<b>Total Expenditures &amp; Other Uses</b>	<b>60,390,028</b>	<b>1,900,879</b>	<b>62,290,907</b>
<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SCHEDULES AND SUMMARIES

### Operating Expenditures Summary

#### Salaries and Wages, Operations and Equipment

Department	FY 2005 Actual	FY 2006 Budgeted	FY 2007 Request	Amount Change	% Change
Civil Defense	\$ 271,293	\$ 324,764	\$ 463,406	\$ 138,642	42.7%
Corporation Counsel	1,587,680	1,850,784	2,111,953	261,169	14.1%
Council Services	3,219,077	4,432,596	4,478,079	45,483	1.0%
County Clerk	705,530	763,093	986,474	223,381	29.3%
Finance	5,464,441	6,562,575	7,678,218	1,115,643	17.0%
Finance - Countywide*	59,310,453	81,934,170	86,867,315	4,933,145	6.0%
Fire	17,436,589	20,561,432	21,655,814	1,094,382	5.3%
Housing & Human Concerns	10,860,769	13,128,334	14,887,299	1,758,965	13.4%
Management	2,656,871	3,405,257	5,056,370	1,651,113	48.5%
Mayor	7,546,930	8,861,071	12,187,426	3,326,355	37.5%
Parks & Recreation	19,089,619	21,169,104	23,552,071	2,382,967	11.3%
Personnel Services	968,823	1,260,407	1,550,486	290,079	23.0%
Planning	2,919,328	3,578,712	4,962,586	1,383,874	38.7%
Police	28,604,398	31,800,226	35,222,763	3,422,537	10.8%
Prosecutors	3,101,878	3,800,337	4,260,447	460,110	12.1%
PW-General	6,216,659	7,404,307	11,222,324	3,818,017	51.6%
Transportation-General	1,561,841	5,574,253	6,335,816	761,563	13.7%
<b>Total General Fund</b>	<b>\$ 171,522,179</b>	<b>\$ 216,411,422</b>	<b>\$ 243,478,847</b>	<b>\$ 27,067,425</b>	<b>12.5%</b>
Liquor Control	1,849,965	2,371,234	2,531,868	160,634	6.8%
PW-Highways	14,765,069	16,893,549	19,208,101	2,314,552	13.7%
PW-Wastewater	25,045,676	28,938,018	31,406,571	2,468,553	8.5%
PW-Solid Waste	11,639,415	13,778,490	19,856,110	6,077,620	44.1%
Transportation-Highways	4,115,808	1,403,392	3,633,600	2,230,208	158.9%
<b>Total Special Revenue Funds</b>	<b>\$ 57,415,933</b>	<b>\$ 63,384,683</b>	<b>\$ 76,636,250</b>	<b>\$ 13,251,567</b>	<b>20.9%</b>
Waiehu Golf Course	1,706,681	1,703,195	1,900,879	197,684	11.6%
Water Supply	29,855,373	36,190,985	41,710,028	5,519,043	15.2%
<b>Total Enterprise Funds</b>	<b>\$ 31,562,054</b>	<b>\$ 37,894,180</b>	<b>\$ 43,610,907</b>	<b>\$ 5,716,727</b>	<b>15.1%</b>
<b>Total All Funds</b>	<b>\$ 260,500,166</b>	<b>\$ 317,690,285</b>	<b>\$ 363,726,004</b>	<b>\$ 46,035,719</b>	<b>14.5%</b>

Total does not include Capital Improvement Program or Grant Revenue.

\* The budget for Countywide Costs includes insurance, debt service payments, inter-departmental transfers and unreimbursed employee benefits.

## SCHEDULES AND SUMMARIES

### Personnel Summary by Funds

Department	FY 2005 Actual	FY 2006 Budget	FY 2007*** Request	Amount Change	% Change
Civil Defense	4.0	4.0	6.0	2.0	50.0%
Corporation Counsel	22.3	24.3	26.8	2.5	10.3%
Finance	108.8	111.8	124.8	13.0	11.6%
Fire	286.0	290.0	294.0	4.0	1.4%
Housing & Human Concerns	73.5	74.5	77.0	2.5	3.4%
Management	31.0	35.0	43.0	8.0	22.9%
Parks & Recreation	390.8	396.0	405.3	9.3	2.3%
Personnel Services	14.0	16.0	18.0	2.0	12.5%
Planning	48.0	53.0	56.0	3.0	5.7%
Police	475.9	485.9	508.9	23.0	4.7%
Prosecutors	55.9	59.9	60.9	1.0	1.7%
PW-General	82.6	88.6	90.2	1.6	1.8%
PW-Revolving Fund	10.0	10.0	10.0	0.0	n/a
Transportation-General*	3.0	3.0	7.0	4.0	133.3%
<b>Total General Fund</b>	<b>1,605.8</b>	<b>1,652.0</b>	<b>1,727.9</b>	<b>75.9</b>	<b>4.6%</b>
Liquor Control	23.0	23.0	23.0	0.0	n/a
PW-Highways	155.0	157.0	165.0	8.0	5.1%
PW-Wastewater	107.3	107.3	107.3	0.0	n/a
PW-Solid Waste	69.6	80.6	83.6	3.0	3.7%
<b>Total Special Revenue Funds</b>	<b>354.9</b>	<b>367.9</b>	<b>378.9</b>	<b>11.0</b>	<b>3.0%</b>
Waiehu Golf Course	20.8	20.8	21.8	1.0	4.8%
Water Supply**	207.2	211.2	211.2	0.0	n/a
<b>Total Enterprise Funds</b>	<b>228.0</b>	<b>232.0</b>	<b>233.0</b>	<b>1.0</b>	<b>0.4%</b>
<b>TOTAL</b>	<b>2,188.7</b>	<b>2,251.9</b>	<b>2,339.8</b>	<b>87.9</b>	<b>3.9%</b>

\* The Department of Transportation was created as a result of the 2002 Charter amendment.

\*\* Prior to the 2002 Charter amendment, the Department of Water Supply was semi-autonomous component unit.

\*\*\*As adjusted for Council approved budget amendments and budget amendments subject to Council final approval.

Does not include Council Services, County Clerk and Office of the Mayor as these departments do not report equivalent personnel.

Does not include Grant Revenue

Equivalent Personnel (E/P) = Full time equivalents of full- and part-time personnel.

## SCHEDULES AND SUMMARIES

### Carryover Savings

<b>Fund</b>	<b>FY 2005*</b> <b>Actual</b>	<b>FY 2006</b> <b>Budget</b>	<b>FY 2006**</b> <b>Actual</b>	<b>FY 2007</b> <b>Budget</b>
General Fund	\$ 17,843,884	\$ 9,787,494	\$ 25,372,650	\$ 17,967,888
Wastewater Fund	1,574,826	1,207,821	1,783,172	1,318,854
Highway Fund	5,018,901	3,947,799	3,074,887	3,632,371
Solid Waste Fund	2,577,379	1,544,255	1,028,730	1,857,460
Golf Fund	366,494	10,200	73,587	0
Liquor Fund	986,051	588,330	1,009,813	591,866
Bikeway Fund	137,408	60,963	67,540	6,577
Water Supply Fund	4,348,690	5,885,455	8,965,862	5,132,821
<b>TOTAL</b>	<b>\$ 32,853,633</b>	<b>\$ 23,032,317</b>	<b>\$ 41,376,241</b>	<b>\$ 30,507,837</b>

*For purposes of this analysis, carryover savings represents the unreserved fund balance from the prior fiscal year (June 30) that is available for the current budget year.*

*Carryover savings provide necessary cash that is a requirement for a sound financial review by bond rating agencies.*

*\*As of June 30, 2004*

*\*\*As of June 30, 2005*